

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	BARCLAYS WEALTH MANAGERS FRANCE SA ATTN: M. ALIAN ZEITOUNI, MME ANA ALIX 183, AVENUR DAUMESNIL PARIS, 75012 FRANCE	20186	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$21,719,043.00* Undetermined \$21,719,043.00	Unsecured	\$21,719,043.00*
2	BHAVNA, PATEL 19 DORSET DRIVE KENILWORTH, NJ 07033	9246	08/24/2009	Lehman Brothers Holdings Inc.	Priority Secured Subtotal	\$15,030.00 \$25,030.00 \$40,060.00	Unsecured	\$40,060.00
3	BNC 2007-4, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14713	09/17/2009	Structured Asset Securities Corporation	Secured	\$4,816,484.01	Unsecured	\$4,816,484.01
4	BNC 2007-4, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14718	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$4,816,484.01	Unsecured	\$4,816,484.01

* - Indicates claim contains unliquidated and/or undetermined amounts

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5	BOEING COMPANY EMPLOYEE RETIREMENT PLANS MASTER TRUST, THE C/O THE BOEING COMPANY ATTN: LISA HAAG 100 N. RIVERSIDE, MC5003-3015 CHICAGO, IL 60606-1596 TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: BOEING COMPANY EMPLOYEE RETIREMENT PLANS MASTER TRUST, THE ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	19832	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$2,040,674.00*	Unsecured	\$2,040,674.00*
6	BP CORPORATION NORTH AMERICA INC. KELLEY DRYE & WARREN LLP ATTN: JAMES S. CARR & BENJAMIN BLAUSTEIN, ESQS. 101 PARK AVENUE NEW YORK, NY 10178	17552	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$22,786,380.00*	Unsecured	\$22,786,380.00*
7	BP CORPORATION NORTH AMERICA INC. KELLEY DRYE & WARREN LLP ATTN: JAMES S. CARR & BENJAMIN BLAUSTEIN, ESQS. 101 PARK AVENUE NEW YORK, NY 10178	17553	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$22,786,380.00*	Unsecured	\$22,786,380.00*

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8	BP MASTER TRUST FOR EMPLOYEE PENSION PLANS BLACK ROCK INVESTMENT MANAGEMENT, LLC AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	67491	05/18/2011	Lehman Brothers Holdings Inc.	Secured	\$1,972,122.00*	Unsecured	\$1,972,122.00*
9	BRAUN, KONSTANTIN 26 WINTERBOTTOM LN POUND RIDGE, NY 10576	11059	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$21,315.00	Unsecured	\$21,315.00
10	C.P.G. SOCIETA DI CARTOLARIZZAZIONE A. R. L. ATTN: MR. GORDON E. C. BURROWS VIA ELEONORA DUSE 53 ROME, 00197 ITALY	20172	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$1,753,362.00*	Unsecured	\$1,753,362.00*
11	C.V.I G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: FOREST HILLS TRADING, LTD C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	65987	12/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$3,300,698.34* \$3,300,698.34	Unsecured	\$3,300,698.34*
12	C.V.I G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: EAC PARTNERS MASTER FUND LTD. C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	65988	12/22/2009	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	Undetermined \$255,446.75* \$255,446.75	Unsecured	\$255,446.75*

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13	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	20767	09/21/2009	Lehman Commercial Paper Inc.	Secured	\$1,777,300.55	Unsecured	\$1,777,300.55
14	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	20768	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$4,763,676.54	Unsecured	\$4,763,676.54
15	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	20769	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$12,103,217.85	Unsecured	\$12,103,217.85
16	CARLYLE MORTGAGE CAPITAL, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14714	09/17/2009	Structured Asset Securities Corporation	Secured	\$20,202,707.55	Unsecured	\$20,202,707.55
17	CARLYLE MORTGAGE CAPITAL, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14719	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$20,202,707.55	Unsecured	\$20,202,707.55

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					CLASS	AMOUNT	CLASS	AMOUNT
18	CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (FORMERLY KNOWN AS DEERFIELD ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152 TRANSFERRED TO: CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD RELATIVE VALUE LTD FKA DEERFIELD REL VAL FND LTD ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152	66689	05/21/2010	Lehman Brothers Holdings Inc.	Secured	\$2,030,127.79	Unsecured	\$2,030,127.79
19	CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (FORMERLY KNOWN AS DEERFIELD 375 PARK AVENUE, 13TH FLOOR ATTN: LISA MURRAY NEW YORK, NY 10152 TRANSFERRED TO: CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (FORMERLY KNOWN AS DEERFIELD ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152	66690	05/21/2010	Lehman Brothers Special Financing Inc.	Secured	\$2,030,127.79	Unsecured	\$2,030,127.79

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					CLASS	AMOUNT	CLASS	AMOUNT
20	CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (F/K/A DEERFIELD RELATIVE VA ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152 TRANSFERRED TO: CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (F/K/A DEERFIELD RELATIVE VA 375 PARK AVENUE, 13TH FLOOR ATTN: LISA MURRAY NEW YORK, NY 10152	26117	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$580,515.00	Unsecured	\$580,515.00
21	CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD CAPITAL LLC (F/K/A DEERFIELD TRIARC CAPITAL LLC) ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152 TRANSFERRED TO: CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD CAPITAL LLC (F/K/A DEERFIELD TRIARC CAPITAL LLC) ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152	66688	05/21/2010	Lehman Brothers Special Financing Inc.	Secured	\$92,602.22	Unsecured	\$92,602.22

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22	CENTERBRIDGE SPECIAL CREDIT PARTNERS, LP TRANSFEROR: DEERFIELD CAPITAL LLC (FORMERLY KNOWN AS DEERFIELD TRIARC ATTN: LISA MURRAY 375 PARK AVENUE, 13TH FL NEW YORK, NY 10152 TRANSFERRED TO: CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD CAPITAL LLC (FORMERLY KNOWN AS DEERFIELD TRIARC ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152	66691	05/21/2010	Lehman Brothers Holdings Inc.	Secured	\$92,602.22	Unsecured	\$92,602.22
23	CHATHAM ASSET HIGH YIELD MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	19683	09/11/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$1,260,629.63* Undetermined \$1,260,629.63	Unsecured	\$1,260,629.63*
24	CHATHAM ASSET HIGH YIELD MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	19684	09/11/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$1,260,629.63* Undetermined \$1,260,629.63	Unsecured	\$1,260,629.63*
25	CHESLER, MARK 13013 MORNINGSIDE WAY LOS ANGELES, CA 90066	4880	06/15/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$30,450.00 \$0.00 \$30,450.00	Unsecured	\$30,450.00

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26	CIFG SERVICES INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 38 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17108	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$182,062.50*	Unsecured	\$182,062.50*
27	CIFG SERVICES INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 38 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17109	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$182,062.50*	Unsecured	\$182,062.50*
28	CIFG SERVICES INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 15 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17110	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$12,214.32*	Unsecured	\$12,214.32*
29	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDIN TRUST 15 825 THIRD AVENUE 6TH FLOOR NEW YORK, NY 10022	17111	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$12,214.32*	Unsecured	\$12,214.32*
30	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 16 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17145	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$9,379.29*	Unsecured	\$9,379.29*
31	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 37 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17150	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$25,582.25*	Unsecured	\$25,582.25*

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32	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 39 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17146	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$165,875.00*	Unsecured	\$165,875.00*
33	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 39 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17147	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$165,878.00*	Unsecured	\$165,878.00*
34	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 83 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17148	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$151,999.99*	Unsecured	\$151,999.99*
35	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 83 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17149	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$151,999.99*	Unsecured	\$151,999.99*
36	CIFG SERVIES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17112	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$9,379.29*	Unsecured	\$9,379.29*
37	CITY OF NORTH LITTLE ROCK, AR C/O JOHN HARDIN ROSE LAW FIRM 120 EAST 4TH STREET LITTLE ROCK, AR 72201	19557	09/19/2009	Lehman Brothers Special Financing Inc.	Secured	\$16,917,500.00*	Unsecured	\$16,917,500.00*

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38	COAST FUND L.P., THE C/O COAST ASSET MANAGEMENT LLC 2450 COLORADO AVE. SUITE 100 EAST TOWER ATTENTION: JONATHAN JACOBS, GENERAL COUNSEL SANTA MONICA, CA 90404	22193	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$5,023,827.00	Unsecured	\$5,023,827.00
39	CQS ABS MASTER FUND C/O CQS (UK) LLP ATTN: HEAD OF LEGAL 5TH FLOOR 33 GROSVENOR PLACE LONDON, SW1X 7HY UNITED KINGDOM	26476	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,752.00*	Unsecured	\$4,752.00*
					Subtotal	\$4,752.00		
40	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS ASIA MASTER FUND LIMITED C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE SURREY, KT11 2PD UNITED KINGDOM	20765	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,146,860.00*	Unsecured	\$1,146,860.00*
					Subtotal	\$1,146,860.00		
41	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS ABS MASTER FUND LIMITED C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE SURREY, KT11 2PD UNITED KINGDOM	20766	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$28,157,438.00*	Unsecured	\$28,157,438.00*
					Subtotal	\$28,157,438.00		

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42	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O CARVAL INVESTORS UK LIMITED ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	29889	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$46,360,344.56	Unsecured	\$46,360,344.56
43	DAME LUXEMBOURG SARL C/O THEVENOT & PERDEREAU 131, BOULEVARD MALESHERBES PARIS, 75017 FRANCE	30746	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$1,700,000.00	Unsecured	\$1,700,000.00
44	DANSKE BANK A/S DMLEGAL (REG: 4676) ATTN: HANNE OLESEN HOLMENS KANAL 2-12 COPENHAGEN, DK-1092 DENMARK	17272	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$19,575,521.00*	Unsecured	\$19,575,521.00*
45	DB ENERGY TRADING LLC ATTN: CHIP GOODRICH, ESQ. 60 WALL STREET NEW YORK, NY 10005-2858	26967	09/22/2009	Lehman Brothers Commodity Services Inc.	Secured	\$5,716,029.00	Unsecured	\$5,716,029.00
46	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	10514	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$5,836,457.00*	Unsecured	\$5,836,457.00*

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47	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: HIGHLAND CREDIT STRATEGIES FUND ATTN: RICH VICHADITH 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005	67220	11/18/2010	Lehman Brothers Holdings Inc.	Secured	\$1,198,046.39	Unsecured	\$1,198,046.39
48	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: HIGHLAND CREDIT STRATEGIES FUND ATTN: RICH VICHADITH 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005	67221	11/18/2010	Lehman Brothers Special Financing Inc.	Secured	\$1,198,046.39	Unsecured	\$1,198,046.39
49	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	13318	09/16/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$35,788.00* \$35,788.00	Unsecured	\$35,788.00*
50	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: MARSHALL WACE CORE FUND LIMITED ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	13320	09/16/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$6,607,185.00* \$6,607,185.00	Unsecured	\$6,607,185.00*

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51	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31935	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$74,941.00	Unsecured	\$74,941.00
52	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31936	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$85,524.00	Unsecured	\$85,524.00
53	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31937	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$106,465.00	Unsecured	\$106,465.00

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54	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31938	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$146,369.00	Unsecured	\$146,369.00
55	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31939	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$5,946,739.00	Unsecured	\$5,946,739.00
56	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31940	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$73,824.00	Unsecured	\$73,824.00
57	DISABATO, KENNETH 35 WALNUT ST NEW PROVIDENCE, NJ 07974	30411	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$6,000.00	Unsecured	\$6,000.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
58	DISCOVERY GLOBAL CITIZENS MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33300	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$915,768.40* Undetermined \$915,768.40	Unsecured	\$915,768.40*
59	DISCOVERY GLOBAL OPPORTUNITY MASTER FUND C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33301	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$13,232,112.01* Undetermined \$13,232,112.01	Unsecured	\$13,232,112.01*
60	DZ BANK AG DEUTSCHE ZENTRAL- GENOSSENSCHAFTSBANK ATTN: STEPHAN ROST D-60265 FRANKFURT AM MAIN FEDERAL REPUBLIC OF GERMANY, GERMANY	17425	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$652,975.31	Unsecured	\$652,975.31
61	EAST BAY MUNICIPAL UTILITY DISTRICT 375 ELEVENTH STREET, MS 801 ATTN: GARY BREAU, DIRECTOR OF FINANCE OAKLAND, CA 74807-7240	32175	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$144,705.25	Unsecured	\$144,705.25
62	ECD INSIGHT LTD 8-9 NEW STREET LONDON, EC2M 4TP UNITED KINGDOM	8129	08/13/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$3,470.00	Unsecured	\$3,470.00
63	ELLIOTT ASSOCIATES LP TRANSFEROR: AUTONOMY MASTER FUND LIMITED C/O ELLIOTT MANAGEMENT CORPORATION 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	66398	03/17/2010	Lehman Brothers Holdings Inc.	Secured	\$43,708,621.00*	Unsecured	\$43,708,621.00*

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64	ENCORE FUND, LP C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	34460	09/23/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,316,824.36*	Unsecured	\$3,316,824.36*
					Subtotal	\$3,316,824.36		
65	ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA), THE C/O KATZ & KORIN PC CHRISTINE K. JACOBSON 334 NORTH SENATE AVE INDIANAPOLIS, IN 46204	14821	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$3,808,602.48* Undetermined	Unsecured	\$3,808,602.48*
					Subtotal	\$3,808,602.48		
66	ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA), THE C/O KATZ & KORIN PC ATTN: CHRISTINE K. JACOBSON 334 NORTH SENATE AVE INDIANAPOLIS, IN 46204	14822	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$3,808,602.48* Undetermined	Unsecured	\$3,808,602.48*
					Subtotal	\$3,808,602.48		
67	EVERBANK GRAYROBINSON, P.A. C/O JASON BURNETT, ESQ. 50 NORTH LAURA ST. SUITE 1100 JACKSONVILLE, FL 32202	4699	06/01/2009	Lehman Brothers Holdings Inc.	Secured	\$118,181.71	Unsecured	\$118,181.71
68	FEDERAL HOME LOAN BANK OF DALLAS TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	14320	09/16/2009	Lehman Brothers Holdings Inc.	Secured	\$1,012,020.88	Unsecured	\$1,012,020.88

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					CLASS	AMOUNT	CLASS	AMOUNT
69	FORTIS BANK WARANDEBERG 3 1000 BRUSSEL, 1000 BELGIUM	16063	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$8,609,430.00*	Unsecured	\$8,609,430.00*
70	FORTIS BANK WARANDEBERG 3 1000 BRUSSEL, 1000 BELGIUM	16064	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$8,609,430.00*	Unsecured	\$8,609,430.00*
71	FORTIS BANK NV WARANDEBERG 3 1000 BRUSSEL, BELGIUM	16065	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$99,491,693.00*	Unsecured	\$99,491,693.00*
72	GE CORPORATE FINANCIAL SERVICES, AS LOAN SERVICER C/O LATHAM & WATKINS LLP RICHARD LEVY, ESQ. WILLIS TOWER, SUITE 5800 233 SOUTH WACKER DRIVE CHICAGO, IL 60606	66604	05/10/2010	Lehman Brothers Holdings Inc.	Secured	\$36,610,533.50	Unsecured	\$36,610,533.50
73	GERALD B. CRAMER REV. TRUST C/O GOM CAPITAL 707 WESTCHESTER AVE, STE 405 WEST HARRISON, NY 10604	12299	09/14/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$709,500.00	Unsecured	\$709,500.00
74	GIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 37 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17151	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$25,582.25*	Unsecured	\$25,582.25*
75	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33411	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured	Undetermined	Unsecured	Undetermined

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					CLASS	AMOUNT	CLASS	AMOUNT
76	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33418	09/21/2009	LB 2080 Kalakaua Owners LLC	Secured	Undetermined	Unsecured	Undetermined
77	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L SHEARER ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33480	09/21/2009	BNC Mortgage LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
78	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33481	09/21/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
79	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33482	09/21/2009	East Dover Limited	Secured	Undetermined	Unsecured	Undetermined
80	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESEQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33483	09/21/2009	CES Aviation IX LLC	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
81	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33521	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
82	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33522	09/21/2009	LB 745 LLC	Secured	Undetermined	Unsecured	Undetermined
83	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33523	09/21/2009	PAMI Statler Arms LLC	Secured	Undetermined	Unsecured	Undetermined
84	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33524	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
85	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33539	09/21/2009	CES Aviation LLC	Secured	Undetermined	Unsecured	Undetermined

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					CLASS	AMOUNT	CLASS	AMOUNT
86	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33540	09/21/2009	CES Aviation V LLC	Secured	Undetermined	Unsecured	Undetermined
87	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33541	09/21/2009	Lehman Scottish Finance L.P.	Secured	Undetermined	Unsecured	Undetermined
88	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33542	09/21/2009	Lehman Brothers Commercial Corporation	Secured	Undetermined	Unsecured	Undetermined
89	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33543	09/21/2009	Lehman Brothers Financial Products Inc.	Secured	Undetermined	Unsecured	Undetermined
90	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33544	09/21/2009	Lehman Commercial Paper Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

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					CLASS	AMOUNT	CLASS	AMOUNT
91	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33545	09/21/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined
92	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33546	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
93	GOLDSTEIN, JOSH 1385 YORK AVENUE, APT 20A NEW YORK, NY 10021	5070	07/02/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$210.79 \$210.79	Unsecured	\$421.58
					Subtotal	\$421.58		
94	GROUPE INDUSTRIEL MARCEL DASSAULT SAS 9 ROND-POINT DES CHAMPS-ELYSEES-MARCEL DASSAULT PARIS, 75008 FRANCE	21408	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$13,616,598.00* Undetermined	Unsecured	\$13,616,598.00*
					Subtotal	\$13,616,598.00		
95	HBK MASTER FUND TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	22282	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$875,000.00	Unsecured	\$875,000.00

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96	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66340	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured	\$0.00 \$10,076,220.00	Unsecured	\$10,076,220.00
					Subtotal	\$10,076,220.00		
97	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66342	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured	\$0.00 \$284,892.67	Unsecured	\$284,892.67
					Subtotal	\$284,892.67		
98	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66343	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured	\$0.00 \$866,256.89	Unsecured	\$866,256.89
					Subtotal	\$866,256.89		
99	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66344	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured	\$0.00 \$1,512,121.00	Unsecured	\$1,512,121.00
					Subtotal	\$1,512,121.00		
100	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66345	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured	\$0.00 \$10,076,220.00	Unsecured	\$10,076,220.00
					Subtotal	\$10,076,220.00		

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101	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66346	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured	\$0.00 \$1,512,121.00	Unsecured	\$1,512,121.00
					Subtotal	\$1,512,121.00		
102	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66347	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured	\$0.00 \$866,256.89	Unsecured	\$866,256.89
					Subtotal	\$866,256.89		
103	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66348	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured	\$0.00 \$284,892.67	Unsecured	\$284,892.67
					Subtotal	\$284,892.67		
104	HEART OF LA DEFENSE SAS C/O THEVENOT & PERDEREAU 131, BOULEVARD MALESHERBES PARIS, 75017 FRANCE	57740	10/30/2009	Lehman Brothers Holdings Inc.	Secured	\$27,906,002.47	Unsecured	\$27,906,002.47
105	HESS CORPORATION 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036	22472	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$1,884,608.00*	Unsecured	\$1,884,608.00*
106	HESS CORPORATION 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036	22474	09/21/2009	LB 745 LLC	Secured	\$1,809,218.00	Unsecured	\$1,809,218.00

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107	HESS ENERGY TRADING COMPANY LLC 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036	62851	11/02/2009	Lehman Brothers Commodity Services Inc.	Secured	\$17,363,021.00	Unsecured	\$17,363,021.00
108	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20041	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$398,388.67*	Unsecured	\$398,388.67*
109	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20049	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$353,000.00*	Unsecured	\$353,000.00*
110	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20057	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$428,104.48*	Unsecured	\$428,104.48*
111	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20058	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$104,251.66*	Unsecured	\$104,251.66*

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112	IBERDROLA RENEWABLES ENERGIES USA, LTD., AS ASSIGNEE OF IBERDROLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 1125 NW COUCH PORTLAND, OR 97209	17634	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$208,351.00	Unsecured	\$208,351.00
113	IBERDROLA RENEWABLES ENERGIES USA, LTD., AS ASSIGNEE OF IBERDROLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 1125 NW COUCH PORTLAND, OR 97209	17635	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$208,351.00	Unsecured	\$208,351.00
114	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	18694	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$208,351.00 \$0.00	Unsecured	\$208,351.00
					Subtotal	\$208,351.00		
115	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	18695	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$208,351.00	Unsecured	\$208,351.00
116	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	67558	07/14/2011	Lehman Brothers Holdings Inc.	Secured	\$12,047,865.00	Unsecured	\$12,047,865.00

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117	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	67559	07/14/2011	Lehman Brothers Commodity Services Inc.	Secured	\$12,047,865.00	Unsecured	\$12,047,865.00
118	IDAHO POWER COMPANY P.O. BOX 447 SALT LAKE CITY, UT 84110-0447	16195	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$83,131.00	Unsecured	\$83,131.00
119	IDAHO POWER COMPANY P.O. BOX 447 SALT LAKE CITY, UT 84110-0447	16196	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$83,131.00	Unsecured	\$83,131.00
120	ING AM INTERFINANCE SERVICES B V ATTN: A.C. DO CARMO PRINSES BEATRIXLAAN 15, 2595 AK THE HAGUE, NETHERLANDS	10348	09/04/2009	Lehman Brothers Derivative Products Inc.	Secured	\$6,536,691.83	Unsecured	\$6,536,691.83
121	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10342	09/04/2009	Lehman Brothers Special Financing Inc.	Secured	\$17,607,875.00	Unsecured	\$17,607,875.00
122	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10343	09/04/2009	Lehman Brothers Commercial Corporation	Secured	\$1,064,684.00	Unsecured	\$1,064,684.00

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					CLASS	AMOUNT	CLASS	AMOUNT
123	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10344	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$1,064,684.00	Unsecured	\$1,064,684.00
124	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10352	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$17,607,875.00	Unsecured	\$17,607,875.00
125	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	12464	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$1,891,509.00	Unsecured	\$1,891,509.00
126	ING BELGIEM SA/NV ATTN: C. WYCKMANS MARNIXLAAN 24 1000 BRUSSELS, BELGIUM	12461	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$4,438,752.67	Unsecured	\$4,438,752.67
127	ING BELGIUM S.A./N.V. ATTN: C. WYCKMANS MARNIXLAAN 24 BRUSSELS, 1000 BELGIUM	10351	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$1,008,421.98	Unsecured	\$1,008,421.98
128	ING CAPITAL MARKETS LLC ATTN: J. CLEMENT 1325 AVENUE OF THE AMERICAS NEW YORK, NY 10019	10345	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$3,530,465.00	Unsecured	\$3,530,465.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
129	ING CAPITAL MARKETS LLC ATTN: J. CLEMENT 1325 AVENUE OF THE AMERICAS NEW YORK, NY 10019	10346	09/04/2009	Lehman Brothers Special Financing Inc.	Secured	\$3,530,465.00	Unsecured	\$3,530,465.00
130	ING LIFE INSURANCE & ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11146	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$146,936.16	Unsecured	\$146,936.16
131	ING LIFE INSURANCE & ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11147	09/10/2009	Lehman Brothers Special Financing Inc.	Secured	\$1,776,670.08	Unsecured	\$1,776,670.08
132	ING LIFE INSURANCE & ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11148	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$1,776,670.08	Unsecured	\$1,776,670.08
133	ING USA ANNUITY & LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11151	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$3,569,307.93	Unsecured	\$3,569,307.93

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
134	ING USA ANNUITY & LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11152	09/10/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$6,997,101.81	Unsecured	\$6,997,101.81
135	ING USA ANNUITY & LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11153	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$6,997,101.81	Unsecured	\$6,997,101.81
136	KELUSA MASTER FUND, LTD C/O SEWARD & KISSEL ATTN: ARLENE R. ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	10515	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$1,819,667.39*	Unsecured	\$1,819,667.39*
137	KIERAN, MICHAEL DENNIS 12 ELMWOOD ROAD DEER PARK, NY 11729	25502	09/21/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$55,000.00 \$55,000.00	Unsecured	\$110,000.00
					Subtotal	\$110,000.00		
138	LBREM II REIT HOLDINGS LLC ATTN: YON CHO AND JOHN RANDALL 1271 AVENUE OF THE AMERICAS, 38TH FL NEW YORK, NY 10020	27446	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
139	LBREM II REIT HOLDINGS LLC ATTN: YON CHO JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29220	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
140	LEHMAN BROTHERS OFFSHORE PARTNERS LTD. TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC 1271 AVENUE OF THE AMERICAS, 38TH FLOOR ATTN: ASHVIN RAO NEW YORK, NY 10020	24609	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$14,531.86* \$14,531.86	Unsecured	\$14,531.86*
141	LEHMAN BROTHERS OFFSHORE PARTNERS LTD. TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC 1271 AVENUE OF THE AMERICAS, 38TH FLOOR ATTN: ASHVIN RAO NEW YORK, NY 10020	24611	09/21/2009	Lehman Brothers Special Financing Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$14,531.86* \$14,531.86	Unsecured	\$14,531.86*
142	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: YON CHO 280 PARK AVE 35TH FLOOR WEST 38TH FLOOR NEW YORK, NY 10017	29221	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
143	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: YON CHO JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29227	09/22/2009	Lehman Commercial Paper Inc.	Secured Unsecured Subtotal	\$0.00 \$25,859,528.00 \$25,859,528.00	Unsecured	\$25,859,528.00
144	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS, L.P. ATTN: YON CHO & JOHN RANDALL 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29215	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
145	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS, LP ATTN: YON CHO AND JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27788	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
146	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: YON CHO JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR ON AVENUE NEW YORK, NY 10020	29225	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
147	LIBERTY SQUARE APARTMENTS, LTD P.O. BOX 220 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	65997	12/23/2009	Lehman Brothers Derivative Products Inc.	Secured	\$100,000.00	Unsecured	\$100,000.00
148	LMA SPC FOR AND ON BEHALF OF MAP 15 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26891	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
149	LMA SPC FOR AND ON BEHALF OF MAP 15 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26892	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
150	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26870	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
151	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26871	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$640,849.00* \$640,849.00	Unsecured	\$640,849.00*
152	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26884	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
153	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26885	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
154	LMA SPC FOR AND ON BEHALF OF MAP 38 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26886	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
155	LMA SPC FOR AND ON BEHALF OF MAP 38 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26887	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
156	LMA SPC FOR AND ON BEHALF OF MAP 38 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26888	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
157	LMA SPC FOR AND ON BEHALF OF MAP 56 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26872	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
158	LMA SPC FOR AND ON BEHALF OF MAP 56 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26873	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
159	LMA SPC FOR AND ON BEHALF OF MAP 58 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26881	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
160	LMA SPC FOR AND ON BEHALF OF MAP 58 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26882	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
161	LMA SPC FOR AND ON BEHALF OF MAP G SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26889	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
162	LMA SPC FOR AND ON BEHALF OF MAP G SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26890	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
163	LMA SPC FOR AND ON BEHALF OF MAP G SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26894	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
164	LMA SPC FOR AND ON BEHALF OF MAP P SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26878	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
165	LMA SPC ON BEHALF OF MAP I C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26896	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$11,359,593.13* Undetermined	Unsecured	\$11,359,593.13*
					Subtotal	\$11,359,593.13		
166	LMA SPC ON BEHALF OF MAP I C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26897	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$11,359,593.13* Undetermined	Unsecured	\$11,359,593.13*
					Subtotal	\$11,359,593.13		
167	LMA SPC ON BEHALF OF MAP J C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOCK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26899	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$4,821,297.60* Undetermined	Unsecured	\$4,821,297.60*
					Subtotal	\$4,821,297.60		
168	LMA SPC ON BEHALF OF MAP J C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOCK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26900	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$4,821,297.60* Undetermined	Unsecured	\$4,821,297.60*
					Subtotal	\$4,821,297.60		
169	LMA SPC ON BEHALF OF MAP P C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26879	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
170	LONGACRE INSTITUTIONAL OPPORTUNITY FUND, L.P. TRANSFEROR: CLARIUM L.P. C/O CLARIUM CAPITAL MANAGEMENT, LLC ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVE, 33RD FLOOR NEW YORK, NY 10019	67001	08/10/2010	Lehman Brothers Special Financing Inc.	Secured	\$1,674,171.53	Unsecured	\$1,674,171.53
171	MAGNETAR CONSTELLATION MASTER FUND, LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12722	09/15/2009	Lehman Brothers Special Financing Inc.	Secured	\$20,130,595.00	Unsecured	\$20,130,595.00
172	MALAYAN BANKING BERHAD 400 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10022-4406	18066	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$8,370,926.11	Unsecured	\$8,370,926.11
173	MAP 502, A SUB-TRUST OF LMA IRELAND TRANSFEROR: LMA SPC FOR AND ON BEHALF OF MAP V SEGREGATED PORTFOLIO ROBERT SWAN; LIGHTHOUSE INVESTMENT PARTNERS LLC 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26875	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$514,722.00* \$514,722.00	Unsecured	\$514,722.00*

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
174	MAP 502, A SUB-TRUST OF LMA IRELAND TRANSFEROR: LMA SPC FOR AND ON BEHALF OF MAP V SEGREGATED PORTFOLIO ROBERT SWAN; LIGHTHOUSE INVESTMENT PARTNERS LLC 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26877	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$514,722.00* \$514,722.00	Unsecured	\$514,722.00*
175	MASTER TRUST BANK OF JAPAN, LTD, THE ACTING AS TRUSTEE FOR FUND NO. 125110240 11-3 HAMAMATSU-CHO 2-CHOME, MINATO-KU TOKYO, 105-8579 JAPAN	12640	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$7,544,097.48*	Unsecured	\$7,544,097.48*
176	MASUMIZU, HITOSHI 49A TOWER 1 THE LEGEND 23 TAI HANG DRIVE JARDINE'S LOOKOUT HONG KONG, HONG KONG	13423	09/16/2009	Lehman Brothers Holdings Inc.	Priority Secured Subtotal	\$70,000.00 \$70,000.00 \$140,000.00	Unsecured	\$140,000.00
177	MILLENNIUM PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24492	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	Undetermined \$13,063,533.00* \$13,063,533.00	Unsecured	\$13,063,533.00*
178	MIZRAHI TEFAHOT BANK LTD MIZRAHI TEFAHOT BANK LIMITED 7 JABOTINSKY ST RAMAT GAN, 52136 ISRAEL	19172	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$577,142.74*	Unsecured	\$577,142.74*

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
179	MONTREAL TRUST COMPANY OF CANADA, AS TRUSTEE FOR FLATROCK TRUST MANAGER, CORPORATE TRUST DEPT. 100 UNIVERSITY AVENUE 9TH FLOOR, NORTH TOWER TORONTO, ON M5J 2Y1 CANADA	14808	09/17/2009	Lehman Brothers Special Financing Inc.	Secured	\$12,613,287.00	Unsecured	\$12,613,287.00
180	MONTREAL TRUST COMPANY, AS TRUSTEE FOR FLATROCK TRUST MANAGER, CORPORATE TRUST DEPT. 100 UNIVERSITY AVENUE 9TH FLOOR, NORTH TOWER TORONTO, ON M5J 2Y1 CANADA	14809	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$12,613,287.00	Unsecured	\$12,613,287.00
181	MORGAN STANLEY & CO. LLC 1585 BROADWAY, 3RD FLOOR ATTENTION: NANCY BELESKI NEW YORK, NY 10036-8293	22191	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$1,750,370.00* Undetermined \$1,750,370.00	Unsecured	\$1,750,370.00*
182	NATIONALE NEDERLANDEN INTERFINANCE BV C/O ING INVESTMENT MANAGEMENT ATTN: A. DO CARMO TEODORO PRINSES BEATRIXLAAN 15 THE HAGUE, 2595 AK NETHERLANDS	12839	09/15/2009	Lehman Brothers Holdings Inc.	Secured	\$29,190,421.25	Unsecured	\$29,190,421.25
183	NEBRASKA INVESTMENT FINANCE AUTHORITY C/O TIMOTHY R KENNY 1230 O STREET, SUITE 200 LINCOLN, NE 68508	13884	09/16/2009	Lehman Brothers Financial Products Inc.	Secured	\$6,565,210.80*	Unsecured	\$6,565,210.80*

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
184	O'CONNOR GLOBAL MULTI-STRATEGY ALPHA MASTER LIMITED C/O UBS FUND SERVICES (CAYMAN) LTD, UBS HOUSE 227 ELGIN AVENUE P.O. BOX 852 GEORGE TOWN, KY1-1103 CAYMAN ISLANDS	32505	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$1,063,471.00* Undetermined \$1,063,471.00	Unsecured	\$1,063,471.00*
185	PATEL, BHAVNA 19 DORSET DRIVE KENILWORTH, NJ 07033	9244	08/24/2009	Lehman Brothers Holdings Inc.	Priority Secured Subtotal	\$15,030.00 \$25,030.00 \$40,060.00	Unsecured	\$40,060.00
186	POTTER ANDERSON & CORROON LLP STEPHEN C. NORMAN, ESQ. 1313 N. MARKET ST WILMINGTON, DE 19801	4796	06/08/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$2,572.14 \$0.00 \$2,572.14	Unsecured	\$2,572.14
187	POUDRE VALLEY HEALTH CARE INC ATTN: STEVE ELLSWORTH 2315 E. HARMONY ROAD SUITE 200 FORT COLLINS, CO 80528	14735	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$3,000,000.00*	Unsecured	\$3,000,000.00*
188	PTR INC. 1900 MARKET STREET PHILADELPHIA, PA 19103	3544	03/27/2009	Lehman No Case Asserted/All Cases Asserted	Priority Secured Subtotal	\$11,262.30 \$11,262.30 \$22,524.60	Unsecured	\$22,524.60
189	PWSZECHNA KASA OSZCZEDNOSCI BANK POLSKI SPOLKA AKCJNA UL. PULAWSKA 15 WARSAW 12, 00- 975 POLAND	29057	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$9,745,241.44	Unsecured	\$9,745,241.44

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
190	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 31ST FLOOR NEW YORK, NY 10106	31590	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured	Undetermined Undetermined \$35,784,818.95*	Unsecured	\$35,784,818.95*
					Subtotal	\$35,784,818.95		
191	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 31ST FLOOR NEW YORK, NY 10106	31591	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured	Undetermined Undetermined \$1,870,910.00*	Unsecured	\$1,870,910.00*
					Subtotal	\$1,870,910.00		
192	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10106	31595	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured	Undetermined Undetermined \$19,226,427.63*	Unsecured	\$19,226,427.63*
					Subtotal	\$19,226,427.63		
193	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 31ST FLOOR NEW YORK, NY 10106	31627	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$15,237,225.00*	Unsecured	\$15,237,225.00*
194	REGIONE MARCHE ATTN: ROLANDO BURATTINI VIA GENTILE DA FABRIANO 9 ANCONA, 60125 ITALY	66998	08/09/2010	Lehman Brothers Holdings Inc.	Secured	\$68,099,212.19	Unsecured	\$68,099,212.19
195	REGIONE MARCHE ATTN: ROLANDO BURATTINI VIA GENTILE DE FABRIANO 9 ANCONA, 60125 ITALY	66999	08/09/2010	Lehman Brothers Special Financing Inc.	Secured	\$68,099,212.19	Unsecured	\$68,099,212.19

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
196	REGIONS BANK BY: CITY OF NORTH LITTLE ROCK, AR C/O JOHN HARDIN ROSE LAW FIRM 120 EAST 4TH STREET LITTLE ROCK, AR 72201	19556	09/19/2009	Lehman Brothers Special Financing Inc.	Secured	\$16,917,500.00*	Unsecured	\$16,917,500.00*
197	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11311	09/10/2009	Lehman Brothers Special Financing Inc.	Secured	\$559,191.09	Unsecured	\$559,191.09
198	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11312	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$559,191.09	Unsecured	\$559,191.09
199	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11313	09/10/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$203,695.25	Unsecured	\$203,695.25
200	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11314	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$203,695.25	Unsecured	\$203,695.25

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
201	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	12463	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$16,137.00	Unsecured	\$16,137.00
202	RELIASTAR LIFE INSURANCE COMPANY OF NEW YORK C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	12462	09/14/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$16,137.00	Unsecured	\$16,137.00
203	ROARING FORK WATER & SANITATION DISTRICT P.O. BOX 326 GLENWOOD SPRINGS, CO 81602	33223	09/22/2009	LB Rose Ranch LLC	Secured	\$2,205.38	Unsecured	\$2,205.38
204	S.A.C. ARBITRAGE FUND, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	66341	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	\$0.00 \$1,757,329.62 \$1,757,329.62	Unsecured	\$1,757,329.62
205	S.A.C. ARBITRAGE FUND, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	66349	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured Subtotal	\$0.00 \$1,757,329.62 \$1,757,329.62	Unsecured	\$1,757,329.62
206	SASC 2007-BC4 A4, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLC 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14712	09/17/2009	Structured Asset Securities Corporation	Secured	\$51,293,673.21	Unsecured	\$51,293,673.21

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
207	SASC 2007-BNCI LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLC 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14711	09/17/2009	Structured Asset Securities Corporation	Secured	\$5,023,782.85	Unsecured	\$5,023,782.85
208	SASC 2007-BNCI, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14716	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$5,023,782.85	Unsecured	\$5,023,782.85
209	SCOR REINSURANCE COMPANY ATTN: MAXINE VERNE, GENERAL COUNSEL 199 WATER STREET, 21ST FLOOR NEW YORK, NY 10038	20293	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$8,448,362.00* Undetermined	Unsecured	\$8,448,362.00*
					Subtotal	\$8,448,362.00		
210	SECURITY LIFE OF DENVER INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11319	09/10/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$18,873.43	Unsecured	\$18,873.43
211	SECURITY LIFE OF DENVER INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11320	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$18,873.43	Unsecured	\$18,873.43

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
212	SEIBEL, GEORG ON ACCOUNT WITH BNP PARIBAS ZUM KREUZWEG 1A OELDE, 59302 GERMANY	5252	07/10/2009	Lehman Brothers Holdings Inc.	Secured	\$4,844.00	Unsecured	\$4,844.00
213	SEMPRA ENERGY SOLUTIONS LLC C/O SEMPRA ENERGY TRADING LLC ATTN: RICHARD BEITLER, SENIOR VICE PRESIDENT & DEPUTY GENERAL COUNSEL 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	15854	09/17/2009	Lehman Brothers Commodity Services Inc.	Secured	\$253,405.00*	Unsecured	\$253,405.00*
214	SG OPTION EUROPE ATTN: CAROL MORRISON C/O SOCIETE GENERALE 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	28257	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$6,579.85*	Unsecured	\$6,579.85*
215	SOCIETE GENERALE ASSET MANAGEMENT BANQUE ATTN: CAROL MORRISON C/O SOCIETE GENERALE 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	28254	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$8,391,937.37*	Unsecured	\$8,391,937.37*
216	SOCIETE GENERALE, ACTING THROUGH ITS LONDON BRANCH ATTN: CAROL MORRISON C/O SOCIETE GENERALE 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	28256	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$610,925.99*	Unsecured	\$610,925.99*
217	SPIRE MASTER FUND LTD. C/O TOWER RESEARCH CAPITOL LLC 377 BROADWAY, 11TH FLOOR NEW YORK, NY 10013	22297	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$203,791.22	Unsecured	\$203,791.22

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
218	STANDARD BANK PLC C/O FIELD FISHER WATERHOUSE LLP REF: EAM/EJA ATTN: TRISTAN SOCAS 35 VINE STREET LONDON, EC3N 2AA UNITED KINGDOM	17283	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$565,514.00*	Unsecured	\$565,514.00*
219	STATE STREET BANK AND TRUST COMPANY ATTN: DEENA C. ETHRIDGE 1 LINCOLN STREET SFC 32 BOSTON, MA 02111	15851	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$127,961.00*	Unsecured	\$127,961.00*
220	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4991	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$411,647.83	Unsecured	\$411,647.83
221	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4992	06/24/2009	Lehman Brothers Special Financing Inc.	Secured	\$2,046,179.18	Unsecured	\$2,046,179.18
222	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4993	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$9,481,191.98	Unsecured	\$9,481,191.98

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
223	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4994	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$6,629,494.71	Unsecured	\$6,629,494.71
224	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4995	06/24/2009	Lehman Brothers Commercial Corporation	Secured	\$411,647.83	Unsecured	\$411,647.83
225	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4996	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$2,046,179.18	Unsecured	\$2,046,179.18
226	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4997	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$282,339.70	Unsecured	\$282,339.70
227	SWIFT MASTER AUTO RECEIVABLES TRUST C/O ALLY FINANCIAL INC ATTN: STEPHEN VAN DOLSEN 1185 AVENUE OF THE AMERICAS, 2ND FLOOR NEW YORK, NY 10036	26193	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$36,784,336.42*	Unsecured	\$36,784,336.42*

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
228	TERREBONNE INVESTMENTS, L.P. ATTN: JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	32487	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$945,985.37	Unsecured	\$945,985.37
229	TRELLES, CAESAR A. 4 FIRETHORNE ROAD OLD BRIDGE, NJ 08857	7309	08/03/2009	Lehman Brothers Holdings Inc.	Secured	\$9,186.36	Unsecured	\$9,186.36
230	TURNBERRY LEVERAGED CAPITAL MASTER LP ATTN: JUSTIN L. SHEARER, ESQ. C/O SEWARD & KISSEL LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33431	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
231	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33433	09/21/2009	LB 2080 Kalakaua Owners LLC	Secured	Undetermined	Unsecured	Undetermined
232	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33434	09/21/2009	LB Rose Ranch LLC	Secured	Undetermined	Unsecured	Undetermined
233	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33435	09/21/2009	Structured Asset Securities Corporation	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
234	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33436	09/21/2009	BNC Mortgage LLC	Secured	Undetermined	Unsecured	Undetermined
235	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33437	09/21/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured	Undetermined	Unsecured	Undetermined
236	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33438	09/21/2009	East Dover Limited	Secured	Undetermined	Unsecured	Undetermined
237	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33439	09/21/2009	CES Aviation IX LLC	Secured	Undetermined	Unsecured	Undetermined
238	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33440	09/21/2009	CES Aviation V LLC	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
239	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33441	09/21/2009	CES Aviation LLC	Secured	Undetermined	Unsecured	Undetermined
240	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33442	09/21/2009	Lehman Scottish Finance L.P.	Secured	Undetermined	Unsecured	Undetermined
241	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33443	09/21/2009	Lehman Brothers Financial Products Inc.	Secured	Undetermined	Unsecured	Undetermined
242	WALT DISNEY CO MASTER RETIREMENT PLAN, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1982 385 E. COLORADO BLVD PASADENA, CA 91101	20987	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$954,088.69	Unsecured	\$954,088.69
243	WALT DISNEY CO. MASTER RETIREMENT PLAN, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 1982 385 E. COLORADO BLVD. PASADENA, CA 91101	21076	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$954,088.69	Unsecured	\$954,088.69

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 1 – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
244	WILLKIE FARR & GALLAGHER LLP ATTN:STEVEN D. KLEIN, ESQ. 787 SEVENTH AVENUE NEW YORK, NY 10019	11393	09/11/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured	\$0.00 \$0.00 \$328,064.71	Unsecured	\$328,064.71
					Subtotal	\$328,064.71		
245	WILMINGTON TRUST COMPANY, AS TRUSTEE LEHMAN XS TRUST, SERIES 2006-19 C/O DORRI COSTELLO RODNEY SQUARE NORTH, MAIL CODE 1605 1100 NORTH MARKET STREET WILMINGTON, DE 19801	21130	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,520,740.16*	Unsecured	\$4,520,740.16*
					Subtotal	\$4,520,740.16		
					TOTAL	\$1,285,523,241.11	TOTAL	\$1,285,523,241.11

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EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
1	BANCA ITALEASE S.P.A C/O LOVELLS STUDIO LEGALE ATTN: FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	30707	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$5,163,384.15	Unsecured	\$5,163,384.15
2	BANCA ITALEASE S.P.A C/O LOVELLS STUDIO LEGALE ATTN: FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	30708	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$5,163,384.15	Unsecured	\$5,163,384.15
3	BLACK ARBITRAGE OFFSHORE LTD F/K/A BLACK DIAMOND ARBITRAGE OFFSHORE LDC C/O CARLSON CAPITAL, L.P. - ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17159	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$6,458.00*	Unsecured	\$6,458.00*
4	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE AND CERTIFICATE TRUSTEE C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110	18486	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$24,000.00*	Unsecured	\$24,000.00*

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
5	DOUBLE BLACK DIAMOND OFFSHORE LTD F/K/A DOUBLE BLACK DIAMOND OFFSHORE LDC C/O CARLSON CAPITAL, L.P. - ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17157	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$14,541,147.00*	Unsecured	\$14,541,147.00*
6	DOUBLE BLACK DIAMOND OFFSHORE LTD F/K/A DOUBLE BLACK DIAMOND OFFSHORE LDC C/O CARLSON CAPITAL, L.P. - ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17158	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$503,709.00*	Unsecured	\$503,709.00*
7	ELECTRIC RELIABILITY COUNCIL OF TEXAS, INC. C/O SHAD ROBINSON HALEY & OLSON, P.C. 510 N. VALLEY MILLS DR., STE. 600 WACO, TX 76710	16460	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$405,410.28*	Unsecured	\$405,410.28*
8	HSBC BANK PLC C/O MARTIN HOLCOMBE/ROSS MACKENZIE 8 CANADA SQUARE LONDON, E14 5HQ UNITED KINGDOM	18218	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$2,910,446.00*	Unsecured	\$2,910,446.00*
9	ITALEASE FINANCE S.P.A. C/O LOVELLS STUDIO LEGALE ATTN: MR. FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	28074	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$354,347.67	Unsecured	\$354,347.67

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
10	ITALEASE FINANCE S.P.A. C/O LOVELLS STUDIO LEGALE ATTN: MR. FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	28075	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$354,347.67	Unsecured	\$354,347.67
11	LBREM II ECI AIV, LP (US) ATTN: JUDY TURCHIN JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29211	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
12	LBREM II OFFSHORE AIV, L.P. (UK LP) ATTN: JUDY TURCHIN JI YEUNG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29218	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
13	LBREP III PP (CAN) GP LLC ATTN JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27449	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
14	LEHMAN BROTHERS OFFSHORE (EUROPE 1) REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28026	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
15	LEHMAN BROTHERS OFFSHORE (EUROPE 3) REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28025	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
16	LEHMAN BROTHERS OFFSHORE (EUROPE 4) REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10010	28024	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
17	LEHMAN BROTHERS OFFSHORE PARTNERS, LTD. ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR LONDON, W1S 1BG UNITED KINGDOM	27448	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
18	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASOCIATES III, LLC ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28856	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
19	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES III, LP ATTN: JUDY TURCHIN/ JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28857	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
20	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES III, LP ATTN: JUDY TURCHIN/ JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28858	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
21	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27447	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
22	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES II, L.P. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29222	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
23	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES III, L.P. ATTN JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FL NEW YORK, NY 10020	27459	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
24	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES, L.P. ATTN JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FL NEW YORK, NY 10020	27461	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
25	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES, LTD. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29224	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
26	LEHMAN BROTHERS OFFSHORE REAL ESTATE CAPITAL PARTNERS I, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28022	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
27	LEHMAN BROTHERS OFFSHORE REAL ESTATE CAPITAL PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27804	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
28	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27808	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
29	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27784	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
30	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27798	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
31	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28028	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
32	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES II, LP ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29216	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
33	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES II, LTD. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29280	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
34	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES LP ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29281	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
35	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES LTD. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29213	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
36	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE PARTNERS (NORBAN) LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	26323	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
37	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS (NORBAN) II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27806	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
38	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS II, LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27807	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
39	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27783	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
40	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27797	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
41	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-A LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27782	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
42	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-A LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27796	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
43	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-B LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27781	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
44	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-B, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28911	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
45	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28027	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
46	LEHMAN BROTHERS REAL ESATATE PARTNERS, III L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28924	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$14,505,891.62* \$14,505,891.62	Unsecured	\$14,505,891.62*
47	LEHMAN BROTHERS REAL ESTATE ASSOCIATES II, L.P. ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27445	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
48	LEHMAN BROTHERS REAL ESTATE ASSOCIATES III ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27444	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
49	LEHMAN BROTHERS REAL ESTATE ASSOCITES , LP ATTN: JUDY TURCHIN AMERICAS, 38TH FLOOR JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29219	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
50	LEHMAN BROTHERS REAL ESTATE CAPITAL PARTNERS I, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28023	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
51	LEHMAN BROTHERS REAL ESTATE CAPITAL PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27805	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
52	LEHMAN BROTHERS REAL ESTATE CAPITAL PARTNERS III L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28912	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
53	LEHMAN BROTHERS REAL ESTATE FUND II, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28021	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
54	LEHMAN BROTHERS REAL ESTATE FUND III, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28032	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
55	LEHMAN BROTHERS REAL ESTATE FUND III, LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27803	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
56	LEHMAN BROTHERS REAL ESTATE FUND LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27780	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
57	LEHMAN BROTHERS REAL ESTATE FUND, L.P. ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28037	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
58	LEHMAN BROTHERS REAL ESTATE MEZZANINE ATTN: JUDY TURCHIN & JI YEONG CHU CAPITAL PARTNERS, L.P. 1271 AVENUE OF THE AMERICAS NEW YORK, NY 10020	29763	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
59	LEHMAN BROTHERS REAL ESTATE MEZZANINE ASSOCIATES II, L.P. ATTN: JUDY TURCHIN JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29226	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
60	LEHMAN BROTHERS REAL ESTATE MEZZANINE ASSOCIATES II LP ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29284	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
61	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29762	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
62	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29764	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
63	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, LP ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29186	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
64	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS LP ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	26321	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
65	LEHMAN BROTHERS REAL ESTATE OFFSHORE CAPITAL PARTNERS III, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28913	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
66	LEHMAN BROTHERS REAL ESTATE PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27810	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
67	LEHMAN BROTHERS REAL ESTATE PARTNERS III (NYC) LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27786	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
68	LEHMAN BROTHERS REAL ESTATE PARTNERS III (NYC) LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27799	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
69	LEHMAN BROTHERS REAL ESTATE PARTNERS III (TRS) LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27800	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
70	LEHMAN BROTHERS REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27787	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
71	LEHMAN BROTHERS REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27802	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
72	LEHMAN BROTHERS REAL ESTATE PARTNERS, II L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28922	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$4,034,000.00*	Unsecured	\$4,034,000.00*
					Subtotal	\$4,034,000.00		

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
73	LEHMAN BROTHERS REAL ESTATE PARTNERS, II L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28923	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,034,000.00*	Unsecured	\$4,034,000.00*
					Subtotal	\$4,034,000.00		
74	LEHMAN BROTHERS REAL ESTATE PARTNERS, III L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28925	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$14,505,891.62*	Unsecured	\$14,505,891.62*
					Subtotal	\$14,505,891.62		
75	LEHMAN BROTHERS REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28031	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
76	LEHMAN BROTHERS REAL ESTATE PARTNERS, L.P. ATTN : JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28034	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
77	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27809	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
78	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27785	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
79	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27801	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
80	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28030	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
81	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS, L.P. ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28035	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
82	PARIS, FRANK M. C/O STEVEN JAKUBOWSKI THE COLEMAN LAW FIRM 77 WEST WACKER DRIVE SUITE 4800 CHICAGO, IL 60601	30440	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$216,000.00	Unsecured	\$216,000.00

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
83	ROBERT A SCHOELLHORN TRUST 77 WEST WACKER DRIVE, SUITE 4800 ATTN: STEVEN JAKUBOWSKI CHICAGO, IL 60601-1812	30438	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$469,523.00	Unsecured	\$469,523.00
84	SHELL INTERNATIONAL EASTERN TRADING COMPANY ATTN: VINAY LAJMI 83 CLEMENCEAU AVENUE PO BOX 643, SINGAPORE 901243 SINGAPORE, 239920 SINGAPORE	24182	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	\$6,150,724.24*	Unsecured	\$6,150,724.24*
85	SHELL TRADING (US) COMPANY ATTN: JENNIFER M. GORE, ESQ. 909 FANNIN, PLAZA LEVEL I HOUSTON, TX 77010	15939	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$2,480,655.98	Unsecured	\$2,480,655.98
86	SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN	26481	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$933,570.00* Undetermined	Unsecured	\$933,570.00*
					Subtotal	\$933,570.00		
87	SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN	26482	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$149,455.32* Undetermined	Unsecured	\$149,455.32*
					Subtotal	\$149,455.32		
88	WESTLB AG ATTN: LEGAL DEPARTMENT 250 GREENWICH ST NEW YORK, NY 10007-2140	30100	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$15,358,249.49	Unsecured	\$15,358,249.49

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IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT 2 – MISCLASSIFIED CLAIMS – ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
89	WISHENGRAD, CORY 299 RIVERSIDE DRIVE APARTMENT 2B NEW YORK, NY 10025	20183	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$21,315.00	Unsecured	\$21,315.00
					TOTAL	\$92,285,910.19	TOTAL	\$92,285,910.19

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